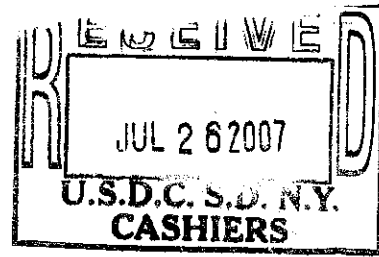


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Attorneys for Plaintiffs

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

LINCOLN NATIONAL REINSURANCE
COMPANY (BARBADOS) LIMITED,

and

THE LINCOLN NATIONAL LIFE INSURANCE
COMPANY

Plaintiffs,

-against-

SWISS RE LIFE & HEALTH AMERICA
HOLDING COMPANY,

Defendant.

07 CIV 6731
Index No.

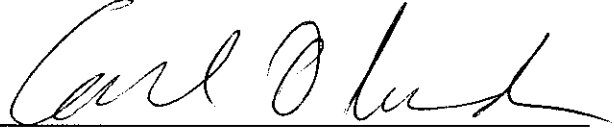
RULE 7.1 STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, Plaintiffs Lincoln National Reinsurance Company (Barbados) Limited ("LNBAR") and The Lincoln National Life Insurance Company ("LNL"), by its undersigned counsel, hereby state that LNBAR and LNL are wholly-owned subsidiaries of Lincoln National Corporation, a publicly-held corporation which

does business under the marketing name of "Lincoln Financial Group." LNBAR and LNL further state that Lincoln National Corporation is traded on the New York Stock Exchange under the stock symbol "LNC."

Dated: July 26, 2007

Respectfully submitted,



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